



ENVIRONMENTAL PROTECTION AGENCY

[FRL- 9804-1]

Forms and Procedures for Submitting Attest Engagements under Various Subparts

AGENCY: Environmental Protection Agency (EPA).

ACTION: Notice.

SUMMARY: EPA's Office of Transportation and Air Quality (OTAQ) is announcing that attest engagements reports due on or after [15 days after publication] must be submitted via EPA's Central Data Exchange (CDX). The substance of the attest engagement report itself is unchanged. EPA is switching to all-electronic reporting using the Central Data Exchange (CDX) because it is simple, cost effective, and efficient. As of [15 days after publication], parties will no longer be permitted to submit attest engagements via any method but CDX. This notice affects parties subject to attest engagement requirements of fuels programs, including reformulated gasoline, anti-dumping, gasoline sulfur, benzene content, and the renewable fuel standard.

DATES: The attest engagement procedures described in this notice are effective starting with attest engagements due or submitted to EPA on or after [Insert date 15 days after Publication].

FOR FURTHER INFORMATION CONTACT: Scott Christian, Environmental Engineer, Environmental Protection Agency, 1200 Pennsylvania Avenue, NW (6406J), Washington, DC 20460; telephone number: 202-343-9498; fax number: 202-343-2800; email address:

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SUPPLEMENTARY INFORMATION:

I. Does this Notice Apply to Me?

This action affects regulated parties who submit attest engagements to EPA under various 40 C.F.R. Part 80 programs, including the reformulated gasoline, anti-dumping, gasoline sulfur, and benzene programs, and the renewable fuel standard. The specific programs and forms affected are discussed in *Section III – What Reports Must Be Submitted via CDX?* Reports due or submitted to EPA on or after [15 days after Publication] must be submitted to the OTAQ Fuels Reporting System via the EPA Central Data Exchange (CDX). As of that date, regulated parties will no longer be permitted to submit attest engagements by any method other than CDX (e.g. EPA will no longer accept reports sent by mail). This notice also affects the resubmission of any attest engagement report to EPA, if the resubmission occurs on or after [15 days after Publication]. If you have further questions regarding the applicability of this action to a particular party, please contact the person listed in FOR FURTHER INFORMATION CONTACT.

II. Why is EPA Switching to All-Electronic Submission of Attest Engagements using CDX?

The Central Data Exchange (CDX) enables fast, efficient, and secure submission of data to EPA. The EPA Administrator designated CDX in the Cross-Media Electronic Reporting Regulation (CROMERR), 40 CFR part 3, published in the Federal Register on October 13, 2005 (70 FR 59848) (FRL-7977-1) . CROMERR provides the legal framework for electronic reporting under EPA's regulations, and requires any regulated entity that submits electronic documents directly to EPA to use CDX or an alternative system designated by the

Administrator. CDX provides a single, centralized point of access for regulated entities to submit information electronically to EPA; and ensures the legal dependability of electronically submitted documents and provide a secure environment for data exchange.

Among the advantages offered by CDX are the following features, which will improve submission and handling of attest engagements required under various 40 CFR Part 80 fuels programs. CDX allows parties to:

- Submit data through one centralized and secure point of access;
- Receive confirmation from EPA when submissions are received;
- Identify and download a copy of record of what was submitted
- Submit data in a variety of formats including Excel and flat-file; and
- Reduce costs associated with submitting and processing data submissions.
- EPA does not charge the regulated party to set up a CDX account.

All active regulated parties subject to 40 CFR Part 80 already have CDX accounts and EPA's reporting forms and procedures already specify the submission of compliance reports using CDX. However, to date we have only permitted the submission of attest engagement reports by mail. Attest engagement reports due or submitted on or after [15 days after Publication], may not be submitted by mail, and must be submitted using CDX.

There are several reasons for eliminating alternative submission options. Physical media such as paper, CDs, and diskettes submitted to EPA via postal mail is irradiated for security reasons, and is often damaged as a result. This type of damage cannot occur with a CDX transmission. Storing paper and physical media associated with attest engagements requires a significant amount of secure storage space. With CDX, no superfluous paper record or physical

object requiring special storage is generated by the submitter. EPA is able to more quickly and efficiently process reports received through CDX, and the amount of paper and physical media that must be utilized, reviewed, stored, and eventually archived, is greatly reduced. Costs associated with physical storage are also reduced.

EPA believes there is no reason to provide for alternatives to CDX and that exclusive use of CDX will increase efficiency and lower the costs associated with the submission and processing of attest engagements. It will also enhance the availability and integrity of information stored in our compliance database. Attest engagement reports are generally not publicly available (since they often contain information claimed as confidential business information by the submitter), but the data must be made available to EPA program and enforcement personnel. By utilizing CDX, information is entered into our compliance database and available for use much more quickly. By fully utilizing CDX, we expect not only enhanced availability, but enhanced data integrity as well. Parties using CDX are able to submit data in common file formats (including portable document format).

Requirements for submission of attest engagement reports via CDX are consistent with EPA, and government-wide, efforts to encourage secure electronic reporting and reduce costs associated with the processing and storage of paper formats and accompanying physical media. Since all active reporting parties already have CDX accounts and all other quarterly and annual compliance reports for these programs are required to be submitted via CDX we no longer believe attest engagement reports should be physically mailed to EPA. Any party requiring a new CDX account may set up an account at http://cdx.epa.gov/epa_home.asp.

III. What Reports Must Be Submitted via CDX?

Attest engagement reports submitted in accordance with 40 CFR Part 80, subparts D, E, F, H, J, L and M (including, but not limited to those attest engagement reports required under 40 CFR §§ 80.125 through 80.130, 80.415, 80.1035, 80.1356 and 80.1464.) must be submitted via CDX, starting with reports due on or after May 31, 2013.

IV. Useful References

The following web pages provide information about CDX and provide information, instructions, and tutorials to assist parties in submitting reports to EPA:

- General Information about the EPA Central Data Exchange (CDX) -
<https://cdx.epa.gov/About/AboutRegulation>
- Submitting Reports – Central Data Exchange -
<http://www.epa.gov/otaq/fuels/reporting/cdx.htm>
- Office of Transportation and Air Quality (OTAQ) - DCFUEL Registration Quick Start Guide (PDF) -
<http://www.epa.gov/otaq/regs/fuels/420b11028b.pdf>
- Office of Transportation and Air Quality (OTAQ) DCFUEL User Guide (PDF) -
<http://www.epa.gov/otaq/regs/fuels/420b11027b.pdf>
- Office of Transportation and Air Quality (OTAQ) DCFUEL Submission Quick Start Guide (PDF) -
<http://www.epa.gov/otaq/regs/fuels/420b11029.pdf>
- DCFUEL On-Line Reporting Tutorial -
<http://www.epa.gov/otaq/fuels/reporting/DCFUELtutorial/DCFUELS.htm>

LIST OF SUBJECTS

Environmental protection; Administrative practice and procedure; Air Pollution Control; Confidential business information; Diesel Fuel; Fuel Additives; Gasoline; Imports; Motor vehicle pollution; Reporting and recordkeeping requirements; Attest engagements; Agreed upon procedures reports.

Dated: April 3, 2013.

Byron J. Bunker, Director,
Compliance Division,
Office of Transportation and Air Quality.

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